

endeavoured only to delude well-meaning and ill-instructed Minds, and blacken, in the Eyes of the People, the Characters of their Representatives ; whilst contrary to the Conviction of their own private Opinions, they describe a Project calculated merely for the Ease and Benefit of the Landed Interest, as a Plan to establish Opression, a Design to subvert the Constitution, and the first Step towards the total Destruction of all the Liberties of a free People.

That we particular Members and minor Actors in this Scheme, who approve and promote it, are only collaterally abused and incidentally involved in this scandalous and seditious Appeal to the People, I can easily believe, and readily acknowledge ; because I am firmly convinced, that the primary Considerations and principal Aim of these active Gentlemen are to molest the Peace of the Government, to stagger the Loyalty and weaken the Affections of His Majesty's Subjects , and defeat the Schemes of a Minister, whose Station makes it his Duty, as his Disposition makes it his Desire, to consult at once the Interest of his Master and his Fellow Subjects, by making Government easy to the one, and Subjection light to the other.

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This is the Merit for which they hate him, and the true Source of all that Inveteracy with which they pursue him. But since he has Abilities, Judgment and Experience enough to know the joint and inseperable Interest of *England* and this Family, and Integrity enough to consult it, I hope he will also have Resolution and Temper enough to pursue it, notwithstanding all the Discouragements thrown in his Way by the vigilant Envy, and hitherto impotent Malevolence of all his Adversaries ; a Sett of Men, who show their Magnanimity and Bravery in a Series of anonymous Insults and sheltered Abuse, and venturing to write what they dare not speak ; who manifest their Love to their Country, by always making its Enemies their Friends and its Friends their Enemies ; and demonstrate their Gratitude to the Publick, as well as to Particulars, by labouring incessantly to destroy the Tranquility of that Government, to whose Mercy some among them perhaps may owe even their Lives and Fortunes ; and to whose Lenity and Moderation, most of them owe the Impunity of such Crimes as would long ago in any other Government have met with a much severer Answer than the Contempt of those whom they have outraged.

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It has already often been urged, and is too plain a Proposition to want farther explaining or descanting upon, that he who projected the Scheme at present under Consideration, could have no other View in it than a national Advantage, the Ease of the Landed Interest, and a Desire to avail the Publick in the best Manner, of such Taxes as the Publick are intitled to, either for the Payment of their Debts, or the annual Support of a Government established for their Security.

What other View was it possible he could have ? All Men must act on selfish or on publick Principles ; and it is surely evident that his own Ease and Interest, had he given them the Preference to the Ease and Interest of the People and the Honour of his Master, would naturally have led him to decline Innovation, to advise his Prince to let Things jog on in their annual beaten Track, and raise Two Shillings in the Pound on Land for the current Service of the Year, without opening a new Scene, or throwing out new Matter to the exhausted Pens of his elaborate and ingenious Adversaries ; who in that Case would have had as little Food for their hungry Spleen supplied from Domestick, as from Foreign Affairs ; and must with a fullen Impotence
have

have been as mute on the one, as they are now forced to be on the other.

However, I am very sensible that the Answer, and the proper Answer to what I have here advanced, will be, that though a Minister, and even the most able and most upright Minister may intend the Welfare, Interest, and Ease of the People, yet his Intentions are no Proof that what he sets on Foot shall always tend to the procuring those national Blessings; that the most able are fallible, and that the most upright may be mistaken; that what is proposed for their Advantage may turn out to their Detriment; and consequently that it behoves those who maintain the beneficial Tendency of this Scheme, not only to assert that it is well meant, but also to demonstrate that it is well concerted, and as judiciously calculated as it is honestly undertaken.

I admit this to be true, and therefore own it incumbent on those who espouse this Point, to shew that its Consequences must be productive of the publick Good. I shall therefore, avoiding as much as possible a tedious Recapitulation of all that has been written already on this Subject, as briefly as I can, explain in general, what I take to be the present Scheme of the Administration; I will fairly state the Objections

tions that have been made to it ; Answer those Objections as far as I am able, and then leave the Publick to judge for themselves, whether those who have concerted this Scheme, or those who have opposed it, are the truest Patriots ; and which of the two have the Peace, Interest and Prosperity of this Country most at Heart.

It will not, I suppose, be expected, that I should Answer Paragraph by Paragraph the Reams of Paper that have been prostituted by the Anti-ministerial Writers on this Occasion, under the various Titles of *Craftsmen*, *Considerations*, *Remarks*, *Observations*, *Seasonable Animadversions*, &c. or that I should follow them through all those florid Declamations, and tedious Digressions which few People perhaps have read, fewer understood ; and which, those who did understand, knew to be foreign to the Purpose.

I should look upon it as a very disagreeable Task both to myself and to my Readers, to wade through that vast Inundation of Words with which they have lately overflowed the Country ; and shall never imagine, because I endeavour to obviate Objections to what is really intended, that I am therefore obliged to refute Arguments against Things that were never designed or thought of. When they talk

of general Excises, and all those Sort of Phantoms dressed up in the most hideous Form they can represent, and dawbed with the ugliest Colours they can cast upon them, I shall leave them entirely to themselves, and if they find any Amusement, like little Children in Nurseries, in setting up those fictitious *Shrove-tide Cocks* of their own making, I neither grudge them the Pleasure of throwing at them, nor Envy them the Glory of knocking them down.

The Author of the two prolix labour'd Treatises, intituled, *The first and second Arguments against Excises*; first retail'd in the *Craftsman*, and then given by wholesale in Pamphlets, seems so sensible himself of the thin Diffusion of Sense throughout these Productions, that at the End of the second Pamphlet, p. 57, in one short Paragraph, he sums up all that by any candid Examiner or cool Objector can be required from the Promoters of this Scheme to shew in it's Defence; namely, *An Answer to the principal Objections against the Laws of Excise, with Regard to the Method of Tryal in those Cases; the Interest of Trade; and the Danger to national Liberty*. Here I join Issue with this Author, and think they are the proper Points to be discuss'd; and as to all the fustian Rhodomantades,
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the incidental Invectives, and empty Digressions, with which he has blended these Considerations; tho' I believe there may be many who are idle enough to read what he is idle enough to write; yet I believe there is No-body so idle as to think of answering them.

At the same Time I am ready to own, that I fear there are here and there some Minds weak enough to receive Impressions even from such Efforts; but I believe they are few; and have so good an Opinion of the Understandings of my Countrymen in general, as to think the Bulk of the People too judicious to be enraged, and too loyal to be shaken by the Influence of such Productions.

I acknowledge this Author, whoever he is, to have the Art of casting as thick a Veil of Words over *no Meaning*, as any Man that ever wrote; but tho' a luxuriant rambling Imagination, a labour'd metaphorical Expression, and the Flippancy of a most restless Pen, has given him some of the ornamental, and all the mechanic Part of Writing; yet he trusts too much to the susceptible Qualities of Mankind, if he imagines that where their Interest is in dispute, and the Welfare of a whole Nation concern'd, that those who are to be benefited, or prejudiced, by the Truth or False-

hood of what is discuss'd, will in that Case ever be blinded by a Glare of Words, take Assertions for Facts, Invective for Argument, or Sophistry for Proof.

I could not avoid saying thus much, to let you know what I thought of the Design, Ignorance, and Insufficiency of all the Objectors that have hitherto appear'd and thought fit to distinguish themselves against this Scheme; the Particulars of which they first wisely suppose, and then as wisely oppose; and are equally right in their Conjectures and their Comments.

I shall now proceed to lay before you what I think the true Motives of those who projected this Scheme, and what Benefit *they* propose the Publick should reap from it.

His Majesty having by his Wisdom, Prudence, and Perseverance, disintangled the Affairs of *Europe* from that Intricacy and Confusion in which he found them involv'd at his Accession to the Throne; and having establish'd a full and universal Peace both at Home and Abroad, immediately upon the Completion of this great Event, began to think how his Goodness should give his Subjects the earliest Advantage of that happy Situation into which his Care had brought them, and how he might join to the free Exercise of their returning Com-

Commerce Abroad, the Ease of some of those burdensome Taxes which had been long borne and most complain'd of at Home.

Pursuant to this paternal and affectionate Regard for his People, he ordered those whose Stations make it their Duty to assist the Crown in these Occurrences, to turn their Thoughts to the farther Ease of his Subjects, and not to sit down contented with what had already been done for the Welfare and Prosperity of this Country, but if any thing farther could be done, to put it in Execution.

Upon such Instructions it was very natural for those who have the Honour to serve the Crown, and know by long Experience where the Pressure of Taxes bears hardest, where the Burden has been heaviest felt and longest sustained; it was very natural, I say, for them to cast their Eyes immediately on the Landed-Interest of this Kingdom, and see if it was possible to procure Ease where it was so much wanted, where Ease had been so long a Stranger, and where even those who now set themselves up to oppose it, have been so lately the loudest in calling for it: For I cannot help here (tho' digressively) remarking, that it is not long since this very Sett of Men who now oppose the Ease design'd,
were

were the most clamorous in setting forth the Necessity there was of giving it, in Order, as they alledg'd, to prevent the Ruin of this Country, whose Prosperity, they said, was founded on that of the Landed Interest, and whose Liberties depended on preventing or relieving the Necessitousness of those who are to be the Guardians, Assertors, and Protectors of those Liberties.

I will not here launch into so wild and ample a Field for Digression, as that of showing the great Uniformity and Consistency of the Words, Writings, and Actions of these Gentlemen; but leave the candid Part of the World to draw the obvious Conclusion from what they have said, and what they do say; and will pursue, without farther Episodes, what I proposed.

As the Land-Tax was already reduced so low as Two Shillings in the Pound, and that the Produce of Two Shillings in the Pound on Land, and the Malt-Tax, was necessary to defray the current Expences of the Year; the great Difficulty was, how it would be possible to ease the Land of so great a Charge as 500,000 *l.* a Year, without laying in Lieu of it some new Tax upon the People, and consequently making the Load lie heavier in one Place, as it was lightened in another.

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To get over this Difficulty, the present Project was concerted, which tends at once to the Relief of the Land, the true Interest of Trade, and the Encrease of the Publick Revenue, without laying any New Tax upon the People, without charging any New Duty on any Commodity whatever, and without putting the Merchant to greater Trouble, or the Consumer to greater Expence.

The Publick, by several Acts of the Legislature, is already entitled to the Produce of certain Duties on Wine and Tobacco; but the Manner of Collecting those Duties being now by Customs, which is a Manner Subject to so many Evasions, and liable to so many Frauds, the Publick is deprived of what by Law they have a Right to, and what the Merchant, the fair Trader, and the Consumer, do actually pay.

In levying Taxes by Customs, there is but one Check on the fraudulent Dealer, and he that can either run his Goods once on Shore, or bribe the Custom-house Officer to let them pass either in Weight, Measure, or Name for what they are not, is safe, and may afterward do with them just as he thinks fit; but in levying Taxes by Excises it is different; Inland Duties multiply these Checks on the illicit Trader, and he who must pass five or six Gates before he can be
secure,

secure, will never make so many Shifts to get in at the first, as he, who in passing one, has evaded all the Barriers that are set to oppose him ; neither will the Porter at the first be so easily bribed, where he may be discovered by the Porter at the next, as he who holds the single Key that can stop or admit the Passenger.

This Project therefore of changing Duties on Importation into Inland Duties, that is, the Customs on these two Commodities into Excises, is nothing more than changing the Manner of Collection ; to the End that the Revenue of an Estate, which the Legislature has already thought fit to grant for the Benefit of the Publick, may really and fairly go the Service of the Publick ; and not be paid by the Subject and fair Trader, to swell the illicit Gain of the unfair Traders and Violators of our Laws, and the Imposters on Mankind.

The Question therefore at present in Debate, and submitted to the Disquisition and Judgment of Parliament, as I take it, is in short this, Whether or no it is fit, reasonable, just and expedient to ease the Landed Interest and the Country Gentlemen of One Shilling in the Pound, when you can do it (without laying any new Tax upon the Subject,) only by making better Stewards for the Publick, who shall more effectually possess them

them of what they have already a Title to by Law, tho' they are deprived of the Enjoyment of it by Fraud.

If any private Man had an Estate vested in him that would defray his Annual Expences, and over and above afford a Surplus every Year that should go towards the Discharge of a Debt on that Estate; and if by the Manner of managing it, or the Negligence of his Stewards, he did not avail himself of what that Estate could and did yield, I believe nobody would think that Landlord a wise Man, who either ignorantly or indolently let his Stewards embezzle Rents which were actually paid by his Tenants, and which he had a Right to receive: I fancy every body, instead of pitying the Man, who in this Situation complained of Debts which he was able to pay, would reproach him with his Negligence, and ask why he did not look better into his Affairs, collect his Revenue more effectually, and make the most of his lawful Property: And if this would be the Case in the *Finances* of a private Man, I cannot conceive why the same Reasoning that condemns his Conduct, should not be a Guide to that of the Publick.

After having thus stated the Point in Debate in short, and open'd to you this Project in Gross, I shall now proceed to examine all the Objections which I have extracted out of the various Dissertations and Volumes

of Trash that have been published upon this Occasion; I mean by that, all such as seem to have any Weight, and appear plausible enough to delude and stagger the Opinions of well-meaning People, who like you, *Sir*, live at too great a Distance from this great *Metropolis of Business*, to have had those Objections fully answer'd by Word of Mouth, and explained in the Manner that every reasonable Body here already sees and understands them.

The Opponents of this Scheme in their Manner of Arguing or rather Harranguing against the Tendency of it, object,

First, That if this Scheme be not for an immediate general Excise, (which by the by they inculcate where-ever they find their Audience weak and credulous enough to believe them) yet that it is a leading Card to a General Excise, and consequently paves the Way to that formidable Manner of an universal Taxation of Food, Rayment, and all the Necessaries of Life.

Secondly, They speak of Excises on this Occasion, as if that Manner of collecting Taxes was a Thing unknown in this Country, an Innovation now to be introduced by the present Scheme, and that the Laws of Excise, in no Instances till this Scheme was set on Foot, ever operated in *England*, and
were

were inconsistent with the Rights and Liberties of a free People.

Thirdly, That this Scheme will be a Clog upon Trade; and that on the free Exercise and Prosperity of our Trade, our very Being as a considerable Power Abroad, or a flourishing happy People at Home, absolutely and intirely depends.

Fourthly, The Objectors alledge, that this Project must encrease the Number of Officers, and consequently not only the Power of the Crown, (as all those Officers are nominated by the Crown) but also the Expence of Collection to the Publick.

Fifthly, That it will encrease the Revenue of the Civil List, and be the Occasion of great Injustices in the Determinations of all Disputes arising between the Collectors and Payers of this Duty; for as the Excise-Officers, before whom all such Disputes are to be try'd, will be the Creatures of the Crown, so they will always determine on these Occasions Right or Wrong, to the Oppression of the Subject, and in favour of the Crown; because Part of the Profit arising from the carrying on of those Suits will accrue to the Crown, by swelling the Revenue of the Civil List.

If in enumerating these Objections drawn out of the several Papers published on this Subject, I have strip'd them of some of the

vain Pomp of those verbose Trappings with which they were sent into the World ; yet every candid and impartial Reader, I am sure, will own, that as to their Validity in Point of Argument, I have not in my Manner of stating them, weakened their Strength, or deprived them of the smallest Grain of their Weight.

As to the first of them, which intimates that this Project either is for a General Excise, or has a Tendency towards it ; such an Imputation is so extravagant a Calumny on him, who had the Merit of forming it, is so notorious a Mark of their egregious Ignorance, or so infamous a Consequence of their slanderous Injustice ; it is so palpable an Attempt to poison the Minds of the People, and turn their Hearts against their Benefactor, that little need be said, to shew, that these Suggestions are nothing more than the Coinage of those daily Propagators of Clamour, who, in order to deprive this Project of its Popularity, and defeat the Benefit intended to the Publick, have no other Way of prejudicing the Nation against what it really is, but by representing what it is not ; by which Means they are guilty of a double Injustice ; Injustice to the Publick, and Injustice to Particulars ; as they endeavour to impose on the first, and to depreciate the Merit of the

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the latter, and shew their Love to their Country, by trying to rob the Nation of the Advantages it might receive, rather than not blast the Fame of one whom they wish to load with the *Reproaches* of the People, only because they envy him his Deserving their *Thanks*.

However, I will do their Understandings this Justice, though perhaps at the Expence of their Integrity, to own I firmly believe they are not weak enough to think on this Occasion, what they are inveterate enough to write and talk ; and though they hope their Readers and their Audience may be terrified with all the pompous Alarms they have thrown out, of Liberty being invaded, Property no longer secure, and a general Excise the certain Consequence of this Scheme, yet all this Bustle is nothing more than private Resentment trying to work on publick Apprehension, whilst the Authors of such Suggestions believe no more in their own Doctrines, than any Romish Priests in their own Miracles, but hope to make the same Advantage of the credulous Ignorance of *their* Auditors, that the other does of the superstitious Bigottry of *his* ; whilst all the sensible of this Class, as well as of that, would be ashamed of seriously maintaining in private, what they think themselves obliged to inculcate in publick.

These

These Inveighers against a general Excise are very sensible, that it has nothing to do with what is at present under Consideration; they know a general Excise is what no Man of common Sense, even without common Honesty, could hope to establish in this Country; and that it would be as chimerical in any one to think of reducing such a Scheme to Practice, as it would be villanous to project it in Theory; and that the Head of any Minister who thought it *could* be established, must be as bad as the Heart of any one who wish'd to have it so.

But what has the present Scheme to do with a general Excise? A general Excise must suppose not only new Taxes laid on Things hitherto Duty-free, but also universal Duties laid on all the Necessaries of Life. Has that any Analogy or Affinity to the present Case? Are Wine and Tobacco already Duty-free? And are they the Necessaries and Essentials of Life, or the Luxury and Superfluities of it? What then is the Drift, the palpable undeniable Foundation of the present Scheme; but a more effectual Method to secure to the Publick that to which they have already a Right, and a Means to prevent the Subject paying a Tax without those who ought to receive it being the better for it.

As to the second Manner of objecting; when the Opponents of this Scheme descant

on all the Inconveniences attending Excises, as if Excises were hitherto a Thing unknown in this Country ; when they represent to every Trader the dreadful Images of these Excise-Butchers and Ravishers (for such they appear in all their Pictures) entring Houses at all Hours, rifling their Goods, and searching even the Beds of their Wives and Daughters : I would be glad to ask these rhetorical Declaimers, if I had any Hope of making them ever deviate into Reasoning, why the excising these two Commodities, Wine and Tobacco, should have Consequences so much more terrible to Liberty, than the excising of all those Commodities already subject to this Method of Taxation ? Malt, Ale, Beer, Mum, Perry, Cyder, Soap, Salt, Candles, Leather, Wire, &c. are already excised, what Complaints have been made of the Conduct of those who have been employed in levying these Duties ? What Proportion of Injustices has been committed in this Walk of Jurisdiction, greater than in any other District of our Government ? Or in what Instances has Power been more abused in this Office, than in any other Power belonging to our Constitution ? Whence then these Terrors ? What Foundation is there for these Apprehensions of the Loss of our Liberties, of the Subversion of our Constitution, of Violences and Oppressions, because two Things more are
added

added to the Number of those excised already ? To say that the excising these two tends to a general Excise, is no more conclusive, proves no more, and is no fairer a Way of Reasoning, than it would have been in any one to have said, when the Land Tax was Two Shillings in the Pound, and a Third proposed to be added, that those who made that Proposal intended to increase the Land Tax Year after Year, till from a Shilling more now, and a Shilling more another Time, they would in the End come to take the whole Twenty. The Suggestion of a general Excise in the present Case, is no fairer than that Suggestion would have been in the other ; a general Excise is no more intended, no more thought of, no more likely to happen from the present Scheme, than the levying Twenty Shillings in the Pound upon Land would be, if an additional Shilling there was proposed ; and the Design, if there was any such, would be as little feasible in the one as the other.

I must then once more ask, why all this Clamour on the Mutation of these two Duties from Customs into Excises ? Do these honest well-meaning Contenders for Liberty ; these exquisite Reasoners pretend to say, that though the Number of Commodities already excised are no Wound to the Constitution, nor any Danger to our Liberties, that if two
more

more only should be added, they will turn the Balance, and rivet our Chains? Are the Bounds of Excises so delicately marked out by former Acts of the Legislature, that hither they may come, and no farther? Are the Boundaries to which they are now stretch'd the *Rubicon* of our Constitution, which no Man can pass without meaning to subvert it? These Writers and Arguers would be ashamed (if Shame is in their Composition) to avow this to be their Meaning: Yet all they alledge and advance on this Occasion, if stript of the Tinsel Covering of Words, and divested of those popular Addresses to the Fears, Ignorance and Credulity of a Mob, will amount to nothing more; and reduced to a plain Sense, will admit no other Interpretation.

As to the Fourth Objection, that this Scheme will be a Clog upon Trade; it is a Position so much the Reverse of Truth, that no Proposition in *Euclid* is more demonstrable and undeniable, than that this Scheme manifestly tends both to the Ease and to the Benefit of the true trading Interest of this Kingdom.

That the Welfare and Prosperity of this Country depends on the Success and Prosperity of our Trade, I am very ready to agree; but if those who advance this Doctrine in Opposition to the present Scheme, so expound the Word *Trade*, that it is to include every Buyer and Seller in the Kingdom, every

Smugler as well as every Merchant, every inland Jugler, as well as every fair Importer; and every brewing Vintner who gives his Customer the Juice of Sloes and Turnips for the Juice of Grapes; who makes his Customers pay the Advance Price of Liquors, as if they had paid Duty, and puts that into his own Pocket which should go to the Support of the Government: In short, if these Objectors mean by the Word *Trade*, the Dealings of every illicit Trader, and every little poultry Tradesman; if they consider the fraudulent Retailer who deals in Violation of the Laws of the Land, in the same Light and with the same Tenderneſs that they would the real original Merchant, and the honest, industrious, and adventurous Trader, who trades according to the Prescription of the Laws of the Land, shares the Profit he makes with his Country, and joins to his personal Acquisitions national Benefits: If those, I say, who talk of the Trade of this Nation, put these very different and distinct Classes of Men on the same Foot, and think the same Regard ought to be paid, and the same Care taken of the one as the other, I beg Leave to dissent, and to tell them my Opinion is, that the Treatment of these two Classes of Traders from the Legislature ought to be so different, as their Merit to their Country is so different, that every thing ought to be done by the Legislature

ture that can be done, towards protecting, easing and benefitting the one, and every Law put in Execution that can discourage or prevent the evil and unfair Practices of the other.

Whenever I speak of the Trade of this Kingdom, I speak of it with as much Deference, I wish it as well, and would consult its Prosperity as much as any of those who bawl loudest, and make use of the most popular Expressions in its Favour; but when I speak of it, I mean the lawful Trade, the foreign Traffick, Importations and Exportations, the Commerce and Navigation of this Kingdom: And to Trade so understood, I again repeat it, that the present Scheme is so far from being any Clog, that it is an Ease and a Benefit to it.

For in what do the chief Complaints of the great Merchants centre, when they talk of all the Difficulties they meet with on the Importation of their Goods, of the teasing Inspection of Custom-House Officers, Retention of their Commodities, &c. The only real Hardship they lie under, is their being often obliged to furnish more ready Money in order to pay the Duties of Importation, and carry on their Trade, than is necessary even to pay the original Purchase of the Things in which they trade. Or in lieu of paying this ready Money, they must enter into Bond and find Security, which is a Me-

thod attended with numberless Inconveniences to the Merchant, has often proved the Ruin of many innocent People, when the Security has been effectual, and as often been a Loss to the Publick by the Impossibility of its always being so.

- This therefore is indeed a Burthen upon Trade, and a real Grievance to the Merchant, as it reduces him to this distressing Option of either finding Security, or keeping so much Money dead as might otherwise be employed in his trading Stock, and consequently encrease his Gain ; but this Burthen is one, that if not absolutely taken off, will be at least eased, and lighten'd by the present Scheme : For the Duties which us'd to be paid on Importation, with an Allowance of Ten *per Cent.* for prompt Payment, will by the present Scheme not be payable till the Merchant has made his Bargain with the Retailer ; at which Time as he pays it to the Government with one Hand, he will receive it of the Retailer with the other. No more will be to be paid at the Custom-House than One Penny *per Pound* on Tobacco, and in Proportion on Wines, and these Goods entered at the Custom-House will remain locked up there, under two Keys, one in the Hands of the Owner, and the other in the Hands of the Officer of the Government, till such Time as the Merchant has found a Purchaser, and is thereby

hereby enabled to pay whatever is legally payable on the Commodity in which he deals.

This being the Case as to the great Merchant, and no new Tax being laid on the Consumption of these Goods, I cannot comprehend what it is *they* mean, who would insinuate that this Project is any Clog upon Trade. The only two Ways I know of clogging Trade, is raising the Price of Commodities to the Consumer, or rendering the Dealing in them more difficult to the Merchant. As to the first, this Project leaves the Price just where it found it : And as to the latter, instead of adding new Difficulties, it removes old ones ; consequently, in one Particular it is no Impediment to Trade, and in the other it is a Help to it.

If this be a true Proposition, the Objectors to the present System will ask, from whence this advance Profit on these Duties is to arise to the Publick ; and as it is impossible for something to come out of nothing, whose Pockets are to be lightened by this Encrease of the publick Revenue ? To which I answer, that the middle Men between the great Merchant and the Consumer, are certainly those whose Gains will be most curtailed by this Scheme ; but then I must observe too, that it will be only such Men of that Class, as now make unlawful Gain, who prevent the Sale of the
great

great Merchant's Goods by counterfeiting at Home what they ought to take from him ; who impose on their Customers, by giving them their own Manufacture for foreign Growth ; and by these Means cheat both the Publick and Particulars, as they make the one pay for what they have not, and defraud the other by intercepting that Money for false Goods, which would have gone to the Revenue of the Publick if it had been paid for true.

Is it then the Trade of *these* Dealers for which the Patriot Outcry is so numerous and so loud ? Is it on the *Prosperity* of such Traders that the *Welfare* of the Nation depends ? Are these the Oppressed they take under their Protection ? If the putting a Stop to the illicit Practices of these Poysoners of Particulars and Robbers of the Publick, can be called the putting a Clog upon Trade, I know no Argument used on this Occasion that may not be urged with as much Justice, Strength and Validity for the Sufferance of every Smugler upon our Coasts. Nor can I comprehend why an Inland Smugler (if I may be allowed the Expression) has a better Title to the Connivance of the Legislature than any other ; and why is it not as proper, as just, and as expedient to prevent the one taking from the poor Customer Duties on
false

false Goods that are not paid, as it is to hinder the other from running true Goods without paying to the Publick the Duties that are legally due.

It has by other Writers already been often observed, that by this Scheme much less adulterated Wines will be brewed, and consequently much better drank ; and as the objecting Gentlemen have made no other Answer to this, than saying that this Advantage was not thought of in the original Motives to setting this Scheme on Foot, so all I shall reply to them, is, that I am of their Opinion ; but nevertheless think that it is a contingent Consequence of the Scheme, and an incidental Good that may be fairly enumerated among the Benefits accruing from it.

The fourth Objection I have mentioned, is, that this Scheme is to augment the Number of Officers, and consequently the Power of the Crown, and Expence of Collection. That there must be an Encrease of the Number of Officers is true ; but that this Encrease will be any Thing like what is suggested by some, and expected by others, is certainly not true : For as those Traders who deal in Wine and Tobacco are chiefly such as deal in Mum, Ale, Beer, Perry, Cyder, and other Things already excised, so it will be easy to charge the Officers already

ready commissioned to inspect the one, to take Cognisance likewise of the other ; and the additional Trouble to those Officers being but small, the additional Salaries may be proportioned to it. In short the whole Augmentation of the Number of Officers will not amount to above 140 Men all over *England*. This Army, as it has been called, will, I say, by these Recruits, consist of but 140 Men more. What great Effect this can have towards encreasing the Influence and Power of the Crown, I leave to the Determination of every reasonable Examiner of this intimidating Argument ; and as to the Encrease of the Expence of Collection, when this Encrease of Expence incurred by levying these Duties comes to be compared with the Saving of the Expence of gathering one Shilling in the Pound on Land, I believe those who cast up the Balance, will not find it would make any great Figure upon Paper, how pompously soever it may sound with all the Advantages and Energy of Rhetoric to inforce it.

As to the Encrease of the Revenue of the Crown mentioned in the Fifth Objection, I cannot help saying, I think it a very odd, a very unjust, and even a very ungrateful Way of arguing, to our present King, for any Body to affirm that this is any Objection at all ; since it is only saying,
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that we had rather not have the Advantage of encreasing the Revenue of the Publick, than at the same Time do Justice to the Crown; and yet this must be the Case: For the Duties on Tobacco being Six Pence and one Third of a Penny *per* Pound, one Penny laid on in the Reign of King *Charles* the Second, and called the old Subsidy; another Penny at the same Time called the additional Subsidy; Three Pence in King *James's* Reign; One Penny in King *William's*; and One Third of a Penny in Queen *Anne's*; these Duties in all amounting, I say, to Six Pence and One Third of a Penny *per* Pound; and but One Penny of this being an appropriated Fund to the Revenue of the Civil-List, it is evident that the Gain to the King, by augmenting the Produce of this Duty, compared with the Gain of the Publick, can only be in the Proportion of One Penny to Five Pennies and the Third of a Penny; and the Duty on Wine being in the same Proportion, it follows of course, that those who object to the present Scheme in this Manner, can in plain English and common intelligible Sence, expound their own Meaning no otherwise than thus; that they had rather the Publick should still suffer by the Frauds practised towards them, than

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apply a Remedy that must at the same Time remove those practised towards the King; and would rather decline asserting the Right of the Publick, than contribute to give the King, in Effect, what the Legislature has given him a Title to already.

However, this Part of the Fifth Objection, if it were one, would be weakened, if not quite obviated, by what I am going to say in answer to the subsequent Part of it: It is alledged that in *any Disputes arising between the Subject and the Excise Officers, that the latter will always certainly decide in favour of the Crown, because these Officers who are to be the Judges, will be nominated by the Crown, and the Crown benefited by that Decision against the Subject.* Now to take off this Objection intirely, it is proposed, that the One Penny per Pound on Tobacco, and the proportional Duty on Wine, by which I mean all the Duty payable to the King; it is proposed I say, that all that Part of these Duties which is the King's, should still remain payable at the Custom-House, and not by Excise; that any Disputes arising thereupon shall be tried by the Laws of the Custom-House, and the Appeal made to the Court of Exchequer: In short, that all the Duties payable to the King on these

two Commodities, shall remain just upon the same Foot as that on which they now stand ; and those Duties only which are the Revenue and Estate of the Publick, and appropriated to Publick Uses, that they only shall be altered by this Scheme ; they only converted from Customs into Excises, and changed from Duties on Importation into Inland Duties.

That which contributes so much to having this Scheme misunderstood, and facilitates the Endeavours of those who have a Mind upon this Occasion to impose upon Mankind, is, that as the executive Part of all our Laws is in the Crown, and that upon these Disputes any Suit commenced against the Subject, must be in the Name of the Crown ; so the *Ignorant* are easily by the *Invidious* induced to believe, that all these Disputes are between the Subject and the Crown ; when in Reality they are all between the Subject and the Publick ; whatever is recovered of the Subject by these Prosecutions, being not to the Profit of the Crown, but to the Profit of the Publick. Therefore, why the Crown should be partial to the Publick against the Subject ; or wish to turn its Influence towards making these Officers oppress the Subject for the sake of the Publick, is

what I am as far from comprehending, as any fair Reasoner I believe would be from insinuating.

The only Shadow of an Objection then remaining, is the Method of Appeal from the first Decisions on Excise-Tryals; and if that be found a Stumbling Block to those who mean fairly and honestly the Good of their Country, and wish Justice impartially administered, and that it shall be thought expedient and right by them to alter the Method of Appeal from the Commissioners of Excise to the Court of Exchequer, as in the Case of Customs; even that may be provided for in the Body of the Bill by proper Clauses for that Purpose, when it comes to be considered and modelled in the House.

Upon the whole then, Sir, let any body impartially weigh the Advantages on one Side, and the Inconveniences as they are fairly stated on the other, and then let them determine whether such an Ease to the landed Interest as 500,000 *per Annum*, and such an Improvement of the publick Revenue as that Sum, without any new Tax laid, but merely by an Alteration in the Method of Management; let them, I say, determine, whether this is a Scheme that ought to be put in Practice, or not,

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Nay, I will go farther, and say, that it is not only adviseable, but it is the Duty of Parliament, if such a Saving can be made merely by the Manner of managing the Publick Revenue, to see that it be done; and that if they do not do it, they are unfaithful Stewards to the People; they betray those who trusted them; they injure those they represent; and instead of being frugal and faithful Managers for their Countrymen, are lavish, negligent and profuse Squanderers of its Wealth and Treasure.

Let People cast their Eyes for Five and Forty Years backward, and compute what the Landed Men have payed to the Support of this Government; no less than Sixty Millions of Money have been payed by the Land-Tax into the Exchequer since the Revolution. When the Sums that the Revolution has cost the Government are enumerated by those Men, who perhaps would grudge it less for a new one, then not a Penny is forgot; but every Circumstance exaggerated that can be thought of to make the People, if it were possible, repent their Bargain, and think it dearly purchased. Then we are told what Burdens the Landed Men have born, how they groan for Ease, and how without it they must sink under the Weight: The Moment
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that Ease is proposed, what is it then we hear? then those who were so lately called the oppressed, the poor, the indigent, the necessitous and ruined, are immediately styled the wealthy, the substantial, the flourishing and most prosperous Set of Men in the Kingdom. So that when the Revolution is to be made odious they are undone; and from the same Principle, tho' from so different a Manner of reasoning, when this Government is to be made popular by giving them Relief, they are described as the last that want it.

But can Men who give themselves this unfair Liberty of inconsistent talking and writing, imagine, that such thin Arts are never seen through? That they can be looked upon without being discovered, or that they can be discovered, without being both detested and despised?

Whatever Clamours are now made against this Scheme, were last Year made against the Salt-Duty, and will I am confident subside in the same Manner; People may be terrified into Apprehension of Evil when there is no Danger, but they can never be brought to believe they actually suffer Evil, unless they really feel it; nor can they be made insensible to Good which they actually possess, though they may by
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Art be made to distrust the Promise of it ; in a short time therefore after this Project shall take Effect, all these Clouds will disperse, these Storms cease ; those who have deserved the Thanks of the People will receive their Reward ; and all those Patriot Scribblers, those Journalist and Pamphleteering Champions, those self-elected Tribunes of the People, who call their private Malice publick Discontent ; those *Grachus's* and *Clodius's* of our State, who with all the Insolence and Arrogance of the One, and all the Inveteracy and Profligacy of the Other, call their own weak Voice the Voice of the People, and try to stir up a giddy Rabble into Sedition ; the Time I say shall come, when these *English*, like those *Roman*, Instruments of Faction, shall find they deceived themselves with false Hopes, as they addressed the People with false Arts, and whilst they plot the Ruin of others, shall work their own Destruction.

I am, Sir, &c.

F I N I S.

The first part of the book is devoted to a general
description of the country and its inhabitants.
The second part contains a detailed account of the
history of the country from the earliest times
to the present day. The third part is a
description of the natural history of the country,
including the animals, plants, and minerals.
The fourth part is a description of the
artificial history of the country, including
the arts, manufactures, and commerce.
The fifth part is a description of the
moral history of the country, including
the laws, customs, and manners.
The sixth part is a description of the
political history of the country, including
the constitution, the government, and the
administration of justice.









